



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 7, 2020

James Sapirstein
President
AzurRx BioPharma, Inc.
760 Parkside Avenue
Brooklyn, NY 11226

**Re: AzurRx BioPharma, Inc.
Registration Statement on Form S-1
Filed December 31, 2019
File No. 333-235768**

Dear Mr. Sapirstein:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Daniel Rumsey, Esq.